IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Notice of Motion No.1892 of 2003
with
Central Excise Application (L) No.34 of 2003

The Commissioner of Central Excise ... Applicant
v/s.
M/s.Usha Ispat Ltd. .. ... Respondent

Mr.R.G. Sheth for applicant.
Mrs.S.V. Bharcuha for respondent.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 8th November 2006

P.C. :

1. Heard Mrs.Bharucha in support of this Motion which seeks condonation of delay of 386 days in filing the above Application. Hardly any explanation is given in the supporting affidavit. That apart the issue sought to be raised in the present Application is decided against the Revenue by the Apex Court in the case of **Vikram Cement vs. Commissioner of Central Excise, Indore reported in 2006 (197) E.L.T. 145 (S.C.)**.

2. In view of the above position, there is no reason to entertain the Motion as well as the Application. Accordingly, both the Motion and the Application are rejected.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)